

DURABLE GENERAL POWER OF ATTORNEY

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KNOW ALL MEN BY THESE PRESENTS:

That I, Stanley Raymond Devarenne, an adult resident of Horn Lake, Desoto County, Mississippi (sometimes referred to as "principal" herein), by these presents do make, constitute, and appoint Sharon Russo, an adult resident of Wayland, Middlesex County, Massachusetts, to be my general agent and general attorney-in-fact, and by these presents I hereby empower and authorize my attorney-in-fact, for me and in my name and on my behalf, to do each and every thing which I personally can or could do myself, or, should I at any future date be under any type of mental or physical disability, which I personally could do myself except for such disability; it being my intention hereby to vest in my attorney-in-fact full, complete and plenary power, without any limitation whatsoever, to act for me and in my name and on my behalf with respect to any and all matters and things whether business or personal. Each and every thing so done for me or on my behalf by my attorney-in-fact, when and as done, hereby is ratified, adopted, approved and declared valid.

Without in any manner limiting the generality and total inclusiveness of the

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powers and authorities specified above, but rather unequivocally to confirm same, my attorney-in-fact shall have full and complete power, for me and in my name and on my behalf:

1. To demand, sue for, collect, recover, and receive all goods, claims, debts, monies, interest and demands whatsoever now due, or that may hereafter be due or belong to me, and to make, execute and deliver receipts, releases or other discharges therefor;
2. To make, execute, endorse, accept and deliver any and all bills of exchange, drafts, notes and trade acceptances, and to sign and endorse checks and withdrawal requests on any bank account or savings account which I now possess or may acquire in the future and to pay all sums of money, at any time, or times, that may hereafter be owing by me upon any bill of exchange, check, draft, note or trade acceptance made, executed, endorsed, accepted and delivered by me, or for me, and in my name, by my said attorney-in-fact;
3. To purchase, for and on my behalf, such property, real, personal or intangible, including, but not limited to, stock, bonds, notes, securities, certificates of deposit, and the like upon such terms and conditions as my attorney-in-fact may determine;
4. To sell any and all shares of stocks, bonds or other securities now, or hereafter, belonging to me that may be issued by any association, trust, or corporation, whether

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private or public, and to make, execute and deliver an assignment, or assignments, of any such shares of stocks, bonds, or other securities;

5. To defend, settle, adjust, compound, submit to arbitration and compromise all actions, suits, accounts, reckonings, claims and demands whatsoever that now are, or hereafter shall be, pending between me and any person, firm or corporation in such manner and in all respects as my said attorney-in-fact shall think fit;

6. To enter into, make, sign, execute and deliver, acknowledge and perform any contract, agreement, writing or thing that may, in the opinion of my said attorney-in-fact, be necessary or proper to be entered into, made, or signed, sealed, executed, delivered, acknowledged or performed;

7. To enter into any safe deposit box that I may have and remove therefrom any of the contents thereof;

8. To employ such brokers, banks, custodians, investment counsel, attorneys, and other agents, and to delegate to them such of their duties, rights, and powers, including among others, the right to vote on shares of stock held by them, as they may determine, and for such periods as my attorney-in-fact thinks proper;

9. To negotiate for the sale of, to sell, barter, exchange or dispose of any real estate of which I am now seized or possessed in fee simple, or for any less estate, to any person or persons, for any price, or in any manner whatsoever, and for those

purposes to execute and acknowledge any deed or deeds, lease or leases, or other assurance or assurances, with general covenants of warranty against all persons, or any other covenants whatsoever, as my said attorney-in-fact may deem expedient;

10. To sell, mortgage, hypothecate and in any and every way and manner deal with any of my real estate, personalty, choses in action and other property, and to sign, seal, execute, acknowledge and deliver any agreements, mortgages and deeds of trust as may be necessary or proper;

11. To lease, rent, or otherwise encumber for a period of months or years any real estate, personalty, choses in action and other property in which I have any interest, and to sign, execute, acknowledge and deliver any agreements, leases, and contracts as may be necessary and proper for such price as my attorney-in-fact shall determine and for such periods as my attorney-in-fact may think proper;

12. To obtain copies of any financial information, tax returns, wills, trusts, or other legal or estate planning documents from any attorney, accountant, financial consultant, broker or other professional hired by me and to consult with any such professionals concerning the same;

13. To handle any federal or state tax matters on my behalf, to make any federal or state tax elections on my behalf, to sign any federal or state tax forms on my behalf, including but not limited to Internal Revenue Service Form 2848, "Power of Attorney

and Declaration of Representative,” and to hire attorneys or accountants to represent me in any federal or state tax controversies;

14. To disclaim or renounce any interest in property, in whole or in part, including any power with respect to property and including an undivided interest in property transferred to me, with any such disclaimer to be made in writing stating specifically the property or interest disclaimed and delivered to the transferor of the property, the transferor’s legal representative, or the holder of the legal title to the property to which the interest relates and with any such disclaimer to be made within the time period and in the manner required for the disclaimer to qualify under Section 2518 of the Internal Revenue Code of 1986, or the corresponding provisions of any subsequent federal law;

15. To create and contribute to an employee benefit plan (including a plan for a self-employed individual) for my benefit; to select any payment option under any IRA or employee benefit plan in which I am a participant (including plans for self-employed individuals) or to change options I have selected; to make voluntary contributions to such plans; to make “roll-overs” of plan benefits into other retirement plans; to apply for and receive payments and benefits; to waive rights given to non-employee spouses under state or federal law; to borrow money and purchase assets therefrom and sell assets thereto, if authorized by any such plans; to make and

change beneficiary designations; to consent and/or waive consent in connection with the designation of beneficiaries and the selection of joint and survivor annuities under any employee benefit plan; and

16. Without, in any way, limiting the foregoing, generally to do, execute and perform any other act, deed, matter or thing whatsoever that ought to be done, executed and performed or that, in the opinion of my said attorney-in-fact, ought to be done, executed or performed, in and about the premises, of every nature and kind whatsoever, as fully and effectually as I could do, if personally present, and I hereby ratify and confirm all lawful acts done by my said attorney-in-fact in virtue hereof.

I hereby further authorize my said attorney-in-fact to make gifts to any person or persons, outright or in trust, without consideration in return, of any of my real estate, personalty, securities, cash, and other property, as my attorney-in-fact may deem necessary or proper, the value of such gifts not to exceed the sum of Ten Thousand Dollars (\$10,000.00) per donee for any calendar year, and to sign, seal, execute, acknowledge, and deliver any deeds, assignments, documents of transfer, or any other documents as may be necessary or required to effect such gifts.

I hereby designate Sharon Russo of Wayland, Middlesex County, Massachusetts.

19. I hereby expressly revoke any and all Durable General Powers of Attorney

heretofore given by me.

The powers and authorities hereby granted shall remain effective and be in full force and effect until such time as same may hereafter be amended or revoked, in whole or in part, by an instrument in writing executed by me. However, any amendment or ratification, or attempted amendment or ratification, of the powers and authorities hereby granted shall not be effective as to any one to whom a copy of this Power of Attorney has been delivered until such time as there shall have been delivered to such person a copy of a written amendment or revocation, or partial revocation, executed by me. Each person to whom a copy of this Power of Attorney has been delivered may continue to rely upon same until such time as said person has received delivery of a copy of a written amendment or revocation, or partial revocation, hereof executed by me.

Every bank or other financial institution, insurance company, transfer agent, issuer, obligor, safe deposit box company, title insurance company or other person, firm or corporation to which this power of attorney is presented is authorized to receive, honor and give effect to all instruments signed pursuant to the foregoing authority without inquiring as to the circumstances of their issuance or the disposition of the property delivered pursuant thereto. All acts done by my attorney-in-fact pursuant to this power shall be binding upon me and my heirs and legal

7 

representatives.

It is my intention and direction that Sharon Russo serve as my attorney-in-fact.

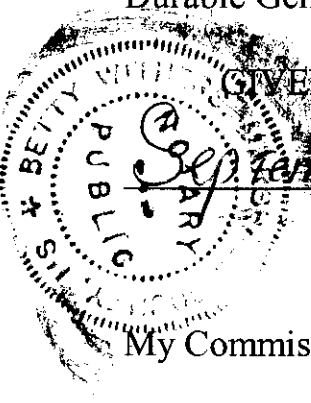
This power of attorney shall not be affected by my subsequent disability or incompetency or lapse of time. It is my intention and desire that it shall validly and effectively continue thereafter.

IN TESTIMONY WHEREOF, I have hereunto set my signature this the 9 day of Sept., 2004.

Stanley Raymond Dorene

STATE OF MISSISSIPPI
COUNTY OF LAFAYETTE

Personally came and appeared before me, the undersigned authority in and for the jurisdiction aforesaid, the within named Stanley R. Dorene who acknowledged to me that he/she signed and delivered the above and foregoing Durable General Power of Attorney on the day and year therein mentioned.



GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the 9th day of September, 2004.

Betty Withers
Notary Public

My Commission Expires: MY COMMISSION EXPIRES OCT. 12, 2007

Prepared by Catherine Kilgore
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